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From:

Sent: Tuesday, January 27, 2009 8:44:51 AM

To:

Cc:

Subject: Motion to quash/motion to intervene

Some months later, I have had a reason to revisit third-party summons provisions. And I wanted to make sure that that were made aware of section 7609(b)(1) (in case has not clarified this for you):

(b) right to intervene; right to proceeding to quash. --

(1) Intervention. -- Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under section 7604.

The import of which is even if you move to quash untimely and your motion is therefore denied, you would still have the opportunity to intervene in any summons enforcement proceeding against a third-party (if you would be entitled to notice of that third-party summons under section 7609).